

**School Corporation Expenditures by HB 1006 Expenditure Categories**  
**Biannual Financial Report Data**

**Milan Community Schools (6910)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11100 Regular Programs; Elementary	\$1,318,520	\$1,390,541	\$1,409,689	\$1,518,975	15%	9%	8%
	11200 Regular Programs; Middle/Junior High	\$0	\$1,031,747	\$1,067,887	\$1,070,028	n/a	4%	0%
	11300 Regular Programs; High School	\$1,158,515	\$828,334	\$874,418	\$921,299	-20%	11%	5%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$24,075	\$0	\$17,000	n/a	-29%	n/a
	11420 Vocational Education; Agriculture B	\$31,024	\$39,051	\$47,403	\$40,975	32%	5%	-14%
	11450 Vocational Education; Consumer and Homemaking	\$32,104	\$48,888	\$51,820	\$55,390	73%	13%	7%
	11630 Regular Programs; Alternative Education Programs; High School	\$43,697	\$119,815	\$128,964	\$147,083	237%	23%	14%
	12100 2007 Account Code - Gifted and Talented	\$9,731	\$12,776	\$9,836	\$3,485	-64%	-73%	-65%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$13,119	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$228,913	\$492,381	\$508,467	\$547,784	139%	11%	8%
	12510 Culturally Different; Communication Disorders	\$44,648	\$98,948	\$96,146	\$95,772	115%	-3%	0%
	12520 Culturally Different; Compensatory	\$15,624	\$0	\$0	\$0	-100%	n/a	n/a
	12810 Special Education Preschool	\$4,060	\$0	\$0	\$0	-100%	n/a	n/a
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$824	\$1,381	\$1,406	\$0	-100%	-100%	-100%
	14100 Summer School Programs; Elementary	\$20,076	\$13,607	\$13,759	\$6,038	-70%	-56%	-56%
	14300 Summer School Programs; High School	\$27,682	\$29,720	\$27,277	\$34,294	24%	15%	26%
	16100 Remediation Testing	\$37,690	\$14,814	\$25,992	\$16,000	-58%	8%	-38%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$3,311	\$3,242	\$11,125	\$4,152	25%	28%	-63%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$48,465	\$152,034	\$135,290	\$187,092	286%	23%	38%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$281,658	\$393,598	\$396,446	\$418,218	48%	6%	5%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$26,171	\$44,087	\$31,166	n/a	19%	-29%
	22210 Library/Media Services; Service Area Direction	\$93,125	\$57,932	\$59,136	\$60,806	-35%	5%	3%
	22220 Library/Media Services; School Library	\$4,793	\$8,440	\$6,904	\$10,133	111%	20%	47%
	22230 Library/Media Services; Audiovisual	\$3,386	\$1,133	\$2,263	\$2,076	-39%	83%	-8%
	22290 Library/Media Services; Other Educational Media Services	\$0	\$0	\$1,994	\$0	n/a	n/a	-100%
	24100 Office of The Principal	\$286,843	\$411,790	\$466,444	\$503,734	76%	22%	8%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$0	\$0	\$1,207	n/a	n/a	n/a
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$15,411	\$12,606	\$4,580	n/a	-70%	-64%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$62,792	\$147,624	\$65,360	\$109,838	75%	-26%	68%
	26497 2007 Account Code - Teachers Retirement Fund	\$197,621	\$292,363	\$288,836	\$154,783	-22%	-47%	-46%
<b>Student Academic Achievement Total</b>		<b>\$3,955,102</b>	<b>\$5,655,815</b>	<b>\$5,753,556</b>	<b>\$5,975,028</b>	<b>51%</b>	<b>6%</b>	<b>4%</b>
<b>Student Instructional Support</b>								
	21130 Attendance and Social Work Services; Social Work Services	\$5,000	\$0	\$0	\$0	-100%	n/a	n/a
	21220 Guidance Services; Counseling Services	\$103,628	\$151,708	\$155,271	\$173,947	68%	15%	12%
	21340 Health Services; Nurse Services	\$25,284	\$55,603	\$56,740	\$63,318	150%	14%	12%
	21390 Health Services; Other Health Services	\$0	\$0	\$0	\$609	n/a	n/a	n/a
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$0	\$3,649	n/a	n/a	n/a
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$1,468	\$0	\$0	\$0	-100%	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$95,254	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$10,000	\$10,000	\$10,000	\$10,000	0%	0%	0%
	23120 Board of Education; Service Area Assistants	\$29,744	\$45,527	\$47,666	\$50,675	70%	11%	6%
	23190 Board of Education; Other Governing Body Services	\$15,125	\$30,877	\$24,396	\$24,998	65%	-19%	2%
	23210 Executive Administration; Office of The Superintendent	\$96,067	\$183,558	\$112,228	\$126,799	32%	-31%	13%
	23290 Executive Administration; Other Executive Administration Services	\$4,787	\$40,349	\$26,343	\$20,081	320%	-50%	-24%
	24900 Other Support Services, School Administration	\$2,345	\$1,123	\$470	\$6,768	189%	> 500%	> 500%
	25750 Personnel Services; Health Services	\$1,393	\$243	\$0	\$1,166	-16%	381%	n/a
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$717,226	n/a	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$167,186	\$0	\$0	\$0	-100%	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$164,755	\$103,898	\$54,146	n/a	-67%	-48%
<b>Student Instructional Support Total</b>		<b>\$462,026</b>	<b>\$683,742</b>	<b>\$537,010</b>	<b>\$1,348,637</b>	<b>192%</b>	<b>97%</b>	<b>151%</b>

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<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$4,808	\$15,247	\$36,825	\$9,693	102%	-36%	-74%
	23160 Board of Education; Promotion Expenses	\$3,321	\$2,090	\$2,283	\$881	-73%	-58%	-61%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$0	\$3,475	n/a	n/a	n/a
	25160 Fiscal Services; Financial Accounting	\$351	\$0	\$1,000	\$0	-100%	n/a	-100%
	25890 Other Technology Services	\$0	\$0	\$0	\$26,000	n/a	n/a	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$203,640	\$296,122	\$295,582	\$334,281	64%	13%	13%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$231,698	\$363,968	\$417,447	\$427,530	85%	17%	2%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$98,813	\$78,453	\$103,578	\$83,823	-15%	7%	-19%
	26499 2007 Account Code - Other	\$0	\$131,799	\$226,793	\$82,292	n/a	-38%	-64%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$1,318	\$0	\$0	\$0	-100%	n/a	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$36,533	\$77,374	\$94,262	\$66,144	81%	-15%	-30%
	27010 Student Transportation; Service Area Direction	\$84,460	\$85,454	\$99,652	\$163,292	93%	91%	64%
	27100 Student Transportation; Vehicle Operation	\$83,953	\$123,057	\$128,131	\$152,759	82%	24%	19%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$56,480	\$103,630	\$106,007	\$144,698	156%	40%	36%
	27400 Student Transportation; Purchase of School Buses	\$74,220	\$60,952	\$61,100	\$160,000	116%	163%	162%
	27500 Student Transportation; Insurance on Buses	\$9,689	\$15,570	\$0	\$8,006	-17%	-49%	n/a
	27700 Student Transportation; Contracted Transportation Services	\$173,761	\$219,132	\$222,169	\$210,765	21%	-4%	-5%
	27900 Student Transportation; Other Student Transportation Services	\$16,741	\$13,376	\$13,965	\$14,003	-16%	5%	0%
	31100 Food Services Operations; Service Area Direction	\$0	\$0	\$0	\$19,500	n/a	n/a	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$108,586	\$184,287	\$174,082	\$203,106	87%	10%	17%
	31400 Food Services Operations; Food Purchases	\$158,791	\$223,734	\$233,156	\$246,326	55%	10%	6%
	31900 Other Food Services	\$29,853	\$22,454	\$24,716	\$20,934	-30%	-7%	-15%
	33100 Community Service Operations; Direction of Community Services	\$11,594	\$0	\$0	\$0	-100%	n/a	n/a
	33400 Athletic Coaches	\$67,559	\$117,514	\$116,787	\$122,795	82%	4%	5%
	33990 Other Community Services; Other	\$266	\$0	\$0	\$0	-100%	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$5,541	\$18,608	\$20,410	\$24,915	350%	34%	22%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$24,576	\$23,758	\$62,969	n/a	156%	165%
<b>Overhead and Operational Total</b>		<b>\$1,461,977</b>	<b>\$2,177,396</b>	<b>\$2,401,703</b>	<b>\$2,588,187</b>	<b>77%</b>	<b>19%</b>	<b>8%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$8,682	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$5,940	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$13,165	\$27,653	\$29,994	\$36,374	176%	32%	21%
	45100 Building Acquisition, Construction and Improvements	\$147,565	\$18,408	\$130,331	\$164,968	12%	> 500%	27%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$15,000	\$0	n/a	n/a	-100%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$14,761	\$0	\$9,302	\$4,950	-66%	n/a	-47%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$101,734	\$96,130	\$37,740	\$26,419	-74%	-73%	-30%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$3,039	\$0	\$0	\$0	-100%	n/a	n/a
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$0	\$11,687	n/a	n/a	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$375,860	\$63,500	\$0	\$0	-100%	-100%	n/a
	54100 2007 Account Code - Veterans' Memorial Fund	\$15,568	\$14,510	\$15,568	\$7,149	-54%	-51%	-54%
	54100 Veterans' Memorial Fund; Principal	\$0	\$0	\$0	\$6,681	n/a	n/a	n/a
	54150 Veterans' Memorial Fund; Interest	\$0	\$0	\$0	\$401	n/a	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$44,768	\$749,333	\$794,000	\$360,000	> 500%	-52%	-55%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$200,000	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$156,000	n/a	n/a	n/a
<b>Nonoperational Total</b>		<b>\$731,082</b>	<b>\$969,535</b>	<b>\$1,031,934</b>	<b>\$974,628</b>	<b>33%</b>	<b>1%</b>	<b>-6%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$69,105	\$107,008	\$110,476	\$50,809	-26%	-53%	-54%
	26492 2007 Account Code - Social Security	\$306,111	\$437,313	\$441,388	\$224,827	-27%	-49%	-49%
	26493 2007 Account Code - Workmen's Compensation	\$0	\$13,360	\$0	\$0	n/a	-100%	n/a

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	26494 2007 Account Code - Group Insurance	\$335,030	\$705,689	\$702,463	\$400,302	19%	-43%	-43%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$9,393	\$5,306	\$0	n/a	-100%	-100%
<b>prorated Total</b>		<b>\$710,246</b>	<b>\$1,272,763</b>	<b>\$1,259,633</b>	<b>\$675,939</b>	<b>-5%</b>	<b>-47%</b>	<b>-46%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
<b>Student Academic Achievement</b>	\$4,531,353	\$6,636,080	\$6,750,186	\$6,510,698	44%	-2%	-4%	61.9%	61.7%	61.5%	56.3%
<b>Student Instructional Support</b>	\$505,283	\$776,409	\$616,414	\$1,389,977	175%	79%	125%	6.9%	7.2%	5.6%	12.0%
<b>Overhead and Operational</b>	\$1,552,715	\$2,377,228	\$2,585,303	\$2,687,115	73%	13%	4%	21.2%	22.1%	23.5%	23.2%
<b>Nonoperational</b>	\$731,082	\$969,535	\$1,031,934	\$974,628	33%	1%	-6%	10.0%	9.0%	9.4%	8.4%
<b>Grand Total</b>	<b>\$7,320,433</b>	<b>\$10,759,251</b>	<b>\$10,983,836</b>	<b>\$11,562,419</b>	<b>58%</b>	<b>7%</b>	<b>5%</b>				

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>68.8%</b>	<b>68.9%</b>	<b>67.1%</b>	<b>68.3%</b>